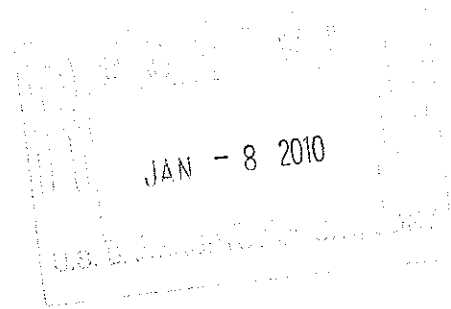


Amanda Atlas
237 Clermont Ave
Brooklyn, NY 11205

Irving H Picard, Trustee
c/o Baker Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, NY 10111



Clerk of the United States Bankruptcy Court for the Southern District of New York
One Bowling Green
New York, NY 10004

January 5, 2010

To Whom It May Concern:,

My name is Amanda Jane Atlas. I was an investor in Beacon Associates LLC II which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Beacon Associates LLC II. On December 15, 2009, I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Sincerely,


Amanda Atlas